Moscow Food Co-op
Profit & Loss
April through June 2020

	Apr - Jun 20	Apr - Jun 19	% Change
Ordinary Income/Expense			
Income			
40000 · SALES			
40100 · DEPARTMENTAL SALES			
40110 · GROCERY	1,207,380.18	1,231,869.30	-2.0%
40120 · PREPARED FOODS	246,836.51	749,804.68	-67.1%
40125 · MOSCOW BAKEHOUSE	145,654.19	0.00	100.0%
40130 · CAMPUS SALES			
401310 · CAMPUS GROCERY	142.43	12,622.74	-98.9%
401320 · CAMPUS PREPARED FOODS	312.85	27,131.40	-98.9%
401340 · CAMPUS WELLNESS	0.00	272.58	-100.0%
401370 · CAMPUS PRODUCE	2.82	420.12	-99.3%
Total 40130 · CAMPUS SALES	458.10	40,446.84	-98.9%
40140 · WELLNESS	322,841.39	377,086.98	-14.4%
40160 · MEAT	234,408.15	206,402.40	13.6%
40170 · FRESH	376,559.08	328,713.34	14.6%
40180 · INTERCOMPANY SALES ELIMINATION	0.00	-14,293.59	100.0%
Total 40100 · DEPARTMENTAL SALES	2,534,137.60	2,920,029.95	-13.2%
40190 · CO-OP PROMOTIONAL SALES	0.00	80.00	-100.0%
40200 · SALES DISCOUNTS			
40205 · CO-OP SALES DISCOUNTS	-1,378.63	-2,418.52	43.0%
4020530 · CAMPUS - CO-OP SALES DISCOUNTS	0.00	-7.19	100.0%
Total 40200 · SALES DISCOUNTS	-1,378.63	-2,425.71	43.2%
40800 · A/R SALES ACCOUNT	0.00	0.00	0.0%
Total 40000 · SALES	2,532,758.97	2,917,684.24	-13.2%
Total Income	2,532,758.97	2,917,684.24	-13.2%
Cost of Goods Sold			
50000 · COST OF GOODS			
50100 · PURCHASES			
50110 · GROCERY	811,542.04	829,145.70	-2.1%
50120 · PREPARED FOODS	126,517.89	293,443.53	-56.9%
50125 · MOSCOW BAKEHOUSE	44,315.08	0.00	100.0%
50130 · CAMPUS PURCHASES			
501310 · CAMPUS GROCERY	1,997.74	7,552.74	-73.6%
501320 · CAMPUS PREPARED FOODS	182.65	17,490.75	-99.0%
501340 · CAMPUS WELLNESS	0.00	225.24	-100.0%
501370 · CAMPUS PRODUCE	0.00	232.69	-100.0%
Total 50130 · CAMPUS PURCHASES	2,180.39	25,501.42	-91.5%
50140 · WELLNESS	176,267.29	214,967.04	-18.0%
50160 · MEAT	182,123.15	156,049.51	16.7%
50170 · FRESH	243,241.99	218,232.27	11.5%
50180 · INTERCOMPANY COGS ELIMINATION	0.00	-14,293.59	100.0%
Total 50100 · PURCHASES	1,586,187.83	1,723,045.88	-7.9%
50200 · FREIGHT			
50270 · FRESH	0.00	-176.48	100.0%
50280 · GENERAL	120.00	740.00	-83.8%
Total 50200 · FREIGHT	120.00	563.52	-78.7%
50400 · PURCHASE DISCOUNTS & REBATES	-21,185.90	-27,618.93	23.3%
50500 · HOLDING ACCOUNT	0.00	0.00	0.0%
50600 · INVENTORY ADJUSTMENT			
50610 · GROCERY	-19,266.52	-1,768.30	-989.6%
50620 · PREPARED FOODS	-2,993.97	-2,658.06	-12.6%
50625 · MOSCOW BAKEHOUSE	111.18	0.00	100.0%
50630 · CAMPUS INV ADJMT			
506310 · CAMPUS GROCERY	-1,931.54	123.95	-1,658.3%
506320 · CAMPUS PREPARED FOODS	0.00	-12.81	100.0%
506340 · CAMPUS WELLNESS	0.00	-25.04	100.0%
Total 50630 · CAMPUS INV ADJMT	-1,931.54	86.10	-2,343.4%
50640 · WELLNESS	7,951.86	-5,196.20	253.0%
50660 · MEAT	-10,516.96	-7,685.45	-36.8%
50670 · FRESH	2,899.06	-1,448.08	300.2%
Total 50600 · INVENTORY ADJUSTMENT	-23,746.89	-18,669.99	-27.2%
Total 50000 · COST OF GOODS	1,541,375.04	1,677,320.48	-8.1%
Total COGS	1,541,375.04	1,677,320.48	-8.1%
Gross Profit	991,383.93	1,240,363.76	-20.1%
Expense			
60000 · PERSONNEL EXPENSES			
60100 · WAGES AND SALARIES			
60110 · GROCERY	68,380.16	63,049.36	8.5%
60120 · PREPARED FOODS	132,084.98	226,923.48	-41.8%
60125 · MOSCOW BAKEHOUSE	86,082.24	0.00	100.0%
60130 · CAMPUS	855.29	10,260.89	-91.7%
60140 · WELLNESS	19,133.19	26,571.97	-28.0%
60160 · MEAT	26,984.86	25,131.58	7.4%
60170 · FRESH	33,391.71	28,901.72	15.5%
60180 · ADMIN & OVERHEAD	105,499.49	113,781.93	-7.3%
60182 · FRONT END	64,381.48	64,496.58	-0.2%
60190 · PTO EXPENSE	30,902.59	44,170.98	-30.0%
60191 · HOLIDAY	6,559.69	6,865.24	-4.5%
60192 · OVERTIME	2,134.09	1,934.49	10.3%
Total 60100 · WAGES AND SALARIES	576,389.77	612,088.22	-5.8%
60200 · PAYROLL TAXES	38,677.07	49,628.06	-22.1%
60220 · MOSCOW BAKEHOUSE PR TAXES	7,649.85	0.00	100.0%
60230 · CAMPUS PAYROLL TAXES	79.61	882.13	-91.0%
60400 · WORKERS COMPENSATION INSURANCE	13,929.74	15,181.74	-8.3%
60500 · EMPLOYER RETIREMT CONTRIB EXP	4,789.45	5,818.89	-17.7%
60501 · RETIREMENT ACCOUNT EXPENSES	1,126.26	963.73	16.9%
60600 · MEDICAL & STAFF INSUR EXP	86,528.96	79,974.11	8.2%
60601 · HRA REIMB PLAN EXPENSES	5,366.66	854.81	527.8%

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60800 · ACCRUED PTO EXPENSE	-1,200.25	15,376.00	-107.8%	
60900 · STAFF EXPENSES				
60905 · HIRING COSTS	93.00	467.11	-80.1%	
60910 · STAFF DISCOUNTS	21,616.63	21,248.18	1.7%	
60920 · STAFF MTGS/TRNGS/EDUCATION	286.01	620.32	-53.9%	
60930 · STAFF RECOGNITION	1,289.67	890.00	44.9%	
609302 · MOSC BAKEHOUSE STAFF RECOG	16.34	0.00	100.0%	
60940 · STAFF OTHER	730.80	1,385.92	-47.3%	
Total 60900 · STAFF EXPENSES	24,032.45	24,611.53	-2.4%	
Total 60000 · PERSONNEL EXPENSES	757,369.57	805,379.22		-6.0%
71000 · OCCUPANCY EXPENSES				
71013 · INSURANCE - BLDG	1,195.68	1,184.73	0.9%	
71014 · JANITORIAL SERVICES	9,255.00	9,285.00	-0.3%	
71018 · JANITORIAL SUPPLIES	6,881.56	7,619.80	-9.7%	
71026 · PROPERTY TAXES	7,212.78	5,985.30	20.5%	
7102630 · CAMPUS PROPERTY TAX	146.61	138.00	6.2%	
71030 · RENT	39,984.90	38,813.19	3.0%	
710302 · BAKEHOUSE RENT	5,175.00	4,650.00	11.3%	
7103030 · CAMPUS RENT	2,505.00	2,505.00	0.0%	
71034 · REPAIRS AND MAINTENANCE	10,875.82	19,690.35	-44.8%	
7103420 · BAKEHOUSE REPAIRS AND MAINT	3,035.30	0.00	100.0%	
7103430 · CAMPUS REPAIRS and MAINT	52.13	16.95	207.6%	
71046 · UTILITIES				
710462 · CITY WATER SEWER REFUSE	6,722.97	6,803.12	-1.2%	
7104622 · BAKEHOUSE CITY UTILITIES	917.30	346.41	164.8%	
710464 · ELECTRIC AND GAS	12,095.99	14,760.69	-18.1%	
7104642 · BAKEHOUSE ELEC AND GAS	2,796.00	95.75	2,820.1%	
7104643 · CAMPUS ELECTRIC & GAS	565.83	843.04	-32.9%	
710468 · TELEPHONE	1,379.01	1,394.73	-1.1%	
7104682 · BAKEHOUSE TELEPHONE	794.91	0.00	100.0%	
7104683 · CAMPUS TELEPHONE	425.88	389.88	9.2%	
Total 71046 · UTILITIES	25,697.89	24,633.62	4.3%	
Total 71000 · OCCUPANCY EXPENSES	112,017.67	114,521.94		-2.2%
72000 · OPERATIONS EXPENSES				
72100 · ADMINISTRATIVE EXPENSES				
72108 · ON-LINE SALES FEES	4,697.19	0.00	100.0%	
72102 · BANK SERVICE CHARGES	807.66	1,206.53	-33.1%	
72106 · CREDIT CARD SERVICE CHARGES	38,943.92	51,700.78	-24.7%	
72110 · FINANCE CHARGES/LATE FEES	1.09	0.00	100.0%	
72114 · CASH & CREDIT CARDS OVER/SHORT	-16.31	427.09	-103.8%	
7211430 · CAMPUS CASH OVER/SHORT	-0.10	4.05	-102.5%	
72116 · DEPRECIATION EXPENSE	33,705.00	35,340.00	-4.6%	
72118 · INSURANCE	7,907.49	5,494.74	43.9%	
72120 · INTEREST EXPENSE	5,832.06	7,013.02	-16.8%	
72124 · TRAVEL EXPENSE	0.00	2,563.14	-100.0%	
72126 · MEALS	0.00	746.26	-100.0%	
Total 72100 · ADMINISTRATIVE EXPENSES	91,878.00	104,495.61	-12.1%	
72200 · MARKETING & OUTREACH				
72208 · COMMUNITY SUPPORT	500.00	3,147.17	-84.1%	
72212 · ADVERTISING & DIRECT MARKETING	7,834.19	7,374.61	6.2%	
72216 · PUBLICATIONS	4,074.84	3,084.05	32.1%	
72218 · OWNER SERVICES EXPENSE	652.74	1,602.88	-59.3%	
72220 · EDUCATION & EVENTS	139.47	1,663.90	-91.6%	
72224 · PROMOTIONS	993.83	3,618.39	-72.5%	
7222430 · CAMPUS PROMOTIONS	0.00	155.14	-100.0%	
72228 · IN-STORE MARKETING DISCOUNTS				
7222801 · ACCESS DISCOUNTS	54,297.40	45,423.59	19.5%	
7222804 · HOUSE COUPONS	0.00	27.76	-100.0%	
Total 72228 · IN-STORE MARKETING DISCOUNTS	54,297.40	45,451.35	19.5%	
72230 · PARTIC OWNER DISCOUNTS	13,409.27	12,437.96	7.8%	
72240 · OWNER DISCOUNTS	3,854.58	6,360.53	-39.4%	
72260 · MERCHANDISING	0.00	1,727.95	-100.0%	
Total 72200 · MARKETING & OUTREACH	85,756.32	86,623.93	-1.0%	
72400 · STORE OPERATIONS				
72410 · DUES,FEES,SUBSCRIPTS&LICENSES	12,216.69	12,635.58	-3.3%	
72418 · IT EXPENSES	11,215.33	9,883.99	13.5%	
72420 · MISCELLANEOUS EXPENSES	82.62	108.97	-24.2%	
72422 · PROFESSIONAL SERVICES/EXPENSES	15,005.76	6,655.34	125.5%	
72425 · UNIFORMS	990.54	137.47	620.6%	
72426 · SUPPLIES	18,003.23	24,004.08	-25.0%	
7242620 · BAKEHOUSE SUPPLIES	4,852.89	0.00	100.0%	
7242630 · CAMPUS SUPPLIES	328.08	701.63	-53.2%	
72427 · PACKAGING	14,255.20	27,209.11	-47.6%	
7242720 · BAKEHOUSE PACKAGING	5,545.23	0.00	100.0%	
7242730 · CAMPUS PACKAGING	0.00	447.16	-100.0%	
72428 · OFFICE SUPPLIES AND POSTAGE	2,904.46	3,095.24	-6.2%	
7242820 · BAKEHOUSE OFFICE SUPPLIES	8.83	0.00	100.0%	
72432 · SMALL TOOLS/EQUIP/FIXTURES	1,061.56	2,689.48	-60.5%	
7243220 · BAKEHOUSE SMALL TOOLS	1,465.28	0.00	100.0%	
72438 · TAXES	961.62	1,337.29	-28.1%	
72440 · VAN EXPENSES	882.23	0.00	100.0%	
Total 72400 · STORE OPERATIONS	89,779.55	88,905.34	1.0%	
Total 72000 · OPERATIONS EXPENSES	267,413.87	280,024.88		-4.5%
72600 · GOVERNANCE EXPENSES				
72601 · ANNUAL MEETING & REPORT	0.00	873.42	-100.0%	
72605 · CONSULTING	3,815.00	1,790.00	113.1%	
72606 · D & O INSURANCE	624.99	2,423.25	-74.2%	
72616 · ELECTIONS/VOTING	1,648.67	1,691.09	-2.5%	
72620 · GENERAL BOD EXPENSES	218.10	934.36	-76.7%	
72635 · RETREATS	0.00	614.31	-100.0%	
72685 · TRAININGS	199.04	100.28	98.5%	
Total 72600 · GOVERNANCE EXPENSES	6,505.80	8,426.71		-22.8%
Total Expense	1,143,306.91	1,208,352.75		-5.4%

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	Apr - Jun 20	Apr - Jun 19	% Change
Net Ordinary Income	-151,922.98	32,011.01	-574.6%
Other Income/Expense			
Other Income			
80100 · OTHER INCOME			
80110 · PUBLICATIONS INCOME	800.00	500.00	60.0%
80120 · INCOMING DONATIONS	0.00	2,410.25	-100.0%
80140 · DIVIDEND INCOME			
801401 · QUALIFIED DIVIDEND	14,725.24	0.00	100.0%
Total 80140 · DIVIDEND INCOME	14,725.24	0.00	100.0%
80141 · INTEREST INCOME	1,364.59	2,084.06	-34.5%
80150 · MISCELLANEOUS INCOME			
801501 · CLASSES	0.00	211.92	-100.0%
801505 · VENDOR BOOTHS	0.00	44.00	-100.0%
801507 · REIMBURSEMTS/EXP REFUNDS/MISC	101,881.22	68.00	149,725.3%
Total 80150 · MISCELLANEOUS INCOME	101,881.22	323.92	31,352.6%
Total 80100 · OTHER INCOME	118,771.05	5,318.23	2,133.3%
Total Other Income	118,771.05	5,318.23	2,133.3%
Net Other Income	118,771.05	5,318.23	2,133.3%
Net Income	**-33,151.93**	**37,329.24**	**-188.8%**